Index sheet

G. R. S. IX-5]

Previous references.

1876
~~101~~ .
(Municipal)

File No. 5

Serial Nos. 1 — 5

Later references

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1 — 5

Norfolk ~~Part~~ B for September 1876

SUBJECT.

Levy of house-tax on all Government buildings, occupied by officers as residences.

Indexed

Subbarao

W D 88—GPB—50,000—24-7-16

No 457. Memo

No 141 of 12th June 76 to the Supt Engineer by the Exr Engr of Nadur Station.

A demand having been made by the Inmates of the Nassau Saloon for payment of the arrears of Municipal taxes R. 12 due on the Overseers' Lodge at Nassau, the Supt Engineer of the Range sought information from the Dy Commissioner as to how a double tax could be charged inasmuch as the Lodge was but one building

No 202 of 7th June 1876 to the address of the Supt Nassau

2. The Deputy Commr observed that the Lodge alluded to was known as the Double Overseers Lodge; that it was built for the purpose of accommodating two families; that under the Municipal Rules a house having 2 front doors

set apart for the use of two families must pay double tax and lastly as two families had occupied different portions of the building, the same was liable to double tax.

3. The Executive Engineer of the Nassau-Kaira Div. thereupon submitted the matter for the orders of the Superintending Engineer of the Roads and Buildings Branch stating that the tax of R. 12 a year was very heavy for two small lodges built under one roof.

Vide reference quoted in par

4. The Supg Engineer in his turn referred the question for the decision of the Chief Engineer with the remark that the Lodge consisted of 4 Rooms separated into two quarters by a partition wall.

Capt Bowen's Endorsement of 15th June 76

5 The Examiner of P.W.D who was consulted on the subject stated that the building was constructed for two separate families and was designated as Double Overseers' Lodge and a rent therefor charged separately by the Govt at the rates of 4 and 6 Rs.

No 2911 of 14th August/76.

6. The D.P.W Secretary in submitting the papers for the orders of the Chief Commissioner, observed that he was not aware that Inspection Lodges could be taxed and that Rs 12 was rather a heavy tax for a building with only four rooms which would be probably unoccupied as often as not

D.P.W Secys Memo dy 16th August/76.

7 Under the orders of the Chief Commr the whole correspondence has

been transferred to this
Deptt for disposal.

8. From what is said
above, it is clear that
though the Lodge Jamsone
Compact block is intended
for the use of two families
and for which the Govt
levy separate rents. Besides,
the building is reported to
have two separate front doors
~~apparently in the separate~~
~~tenements~~ and under such
circumstances I do not
see why it should not
be treated as two family
residences and Municipal
assessment charged accordingly.
If however one portion only
of the building is occupied
and the other left vacant,
the occupied portion only
will have to be taxed,

the assessment on the
non-occupied portion
being remitted under
the Rules for such period
as it may remain so vacant
9. As regards the doubt
raised by the D.P.W.
Secretary as to the liability
of Overseers Lodge, which he
calls an Inspection Lodge
to pay the tax I beg to submit
that so long as rent is
paid for the Buildings there
is no reason why the
Municipality should not
require the payment of
the Municipal tax - The
recent orders of the Chief
Commissioner ruling that
all Govt buildings occupied
as private residences on
payment of rent to Govt
are subject to Municipal

taxes equally apply to the Overseers Lodge at Hospital

10. Colonel Johnson further takes a objection to the heavy rate at which the Building was assessed This is a matter which ought to be represented to the Board for consideration if the Building is in the opinion of the D.P.W. Officers wrongly classified and assessed.

11. The Municipal Rules of Hospital for which a search was recently made both in this Office and in that of the D.P.W are not forthcoming – The Deputy Commissioner may be asked to furnish a copy for the use of this Office.

29/8/76

The Assistant Dep Comm has apparently applied the Municipal Rules thus case –

The Annual Value is computed upon repairs & the Valuation of the Building, under the Bengal Municipal Rules Act, & a similar rule shd observed as regards all Govt buildings occupied by Europeans. The distinction made in cases where there are two or more doors is observed as regards Govt buildings by Govt

Drafted 5/9

Proceedings of the Chief Commissioner of Mysore General Department,
6th July 1876.

READ—

Letter from the Commissioner of Nundydroog, No. 406, dated 26th January 1876. and previous correspondence, on the subject of the levy of Municipal house-tax on Government buildings occupied by Officers as private residences.

BANGALORE, 6TH JULY 1876.

No. 3400—GENL. 35, DATED B

ner observes that the principle that all used by Officers as residences should be no question, and accordingly authorizes eduction of the Municipal demand from nt is at present charged for the occupa- be paid by the occupant. The Heads of rder.

ORDER THEREON.—The Chief Commissi buildings belonging to Government which ar chargeable with Municipal house-tax, admits r the levy of the tax from the current year by u the rent payable to Government. Where no r tion of a Government building, the tax should Departments are requested to carry out this o

Offg. Secretary.

ms.

To—The Commissioner of the Nundydroog Division.
„ Commissioners of the Ashtagram and Nagar Div
„ Superintendent of Coorg.
ief Engineer, P. W. D.
puty Accountant General in Mysore.
aminer of P. W. Accounts, Mysore.

Deputy Accountant General's Office
Bangalore 14th July 1876.

To
The Deputy Accountant General
in Allyzme.

Vide
The Secretary to the Chief Commr.
General Department.

Sir,

I have the honor to acknowledge receipt of the Chief Commissioner's Proceedings No. 3100/35 of the 6th Instant, and with advertance to your doctets noted in the margin to enquire whether the Municipal Tax on Government House Rs. 180/- per annum is to continue to be paid by Government.

I have the honor to be,
Sir,
Your most obt. Servt.

Deputy Accountant General
in Allyzme

No. 6255/201 dated 13th February 1867 to the Deputy Accountant General in Allyzme.
No. 3911/834 dated 13th August 1875 to the Commissioner Bangalore.

G.102 Under [illegible], rules Custom buildings belonging to Govt which were hitherto exempted from the Mil tax were declared liable to the payment of the same, and the mode of payment was also prescribed.

In the present case, the Chief Comr was hitherto allowed not only free quarters, but was not called upon to pay the Mil tax, because it was paid out of State funds.

It does not matter to the municipality who pays the tax according as it is paid.

Therefore quoted does not apply to the "Govt House" which is specially allowed to be occupied & the Custom free of rent & tax.

The terms of the Govt Order dated 8 July 1876 clearly & specially exempt Govt House from the payment of the Mil tax. The Comr has no claim to be exempted from the payment of the tax. The Govt House is therefore liable to the tax. The amount levied is to be credited to the Municipality.

B. Venkata Rao
Dy Accountant General

Approved
2-8-76

1876

From

The Deputy Accountant General

To in Mysore.

Secretary to Chief Commissioner,
General Department.

Dated 14th July
Despatched 15th "
Received 17th "

ENCLOSURES NO.

General No. 1 — 1876—77
No.

Enquires whether the Municipal Tax on Government House Rs 180/- per annum is to continue to be levied by Government.

No 331

This case appears to me to be somewhat different from that in the case vide the ruling of the Govt in its Proceedings No 3400 dt 6 Dec 1876.

SS.

1876

From

To The Dy Asstt. General.

Dated 5th 7 (August)
Despatched 7 8
Received Regd: 14th a
ENCLOSURES NO.

General No. 4669
7 No. 257

Communication made relative to the continuance of payment by Govt of Municipal Japan Govt House.

Letter No. 1978 dated
14th July 1876 from the

5

Order thereon — In the foregoing letter
No. 4669 / 257 dy. 5th August 76. the Deputy Accountant
General enquires whether
under the terms of the
Chief Commrs Proceedings Nos
3400/35 of the 6th ultimo the
Municipal Tax on Govern
=ment House viz Rs 180 per
annum is to continue to
be paid by Government.
2. The Chief Commissioner
observes that ~~although~~ ~~the provisions~~
~~of the Circular order of the~~
~~6th July 1876 is applicable~~
~~to Government House in so~~
~~far as the principle is~~
~~concerned yet~~ it does not
appear to him that
any change is called

X X the Municipal tax
as well as the Local
~~of Govt~~ on Govt House
has been levied upon
Mosques by the State,
and

for in the proceedings
sanctioned ~~in respect to the payment of the Municipal house-tax on that building.~~

8/8

Dy Secretary

To The Dy Accountant General
of Mysore

~~The President Cantonment~~
~~Committee~~

1876. No. 165

From The P. W. Secretary

To

Dated 18 August

Despatched

Received 19

No. 2 ENCLOSURES NO.

General No.

No.

Enquiries for
Despatch Correspon.
Office regarding
the Levy of Annl.
Levy at double rates
on the Overseers
Lodged at Kaeden

Dy Director
19-8-76

Subd with Memo
BS. 28/8/76.

To the Chief Commissioner
for orders

Municipal Tax on
the European Inspection
Lodge at Haspan

The Supdg Commr Haspan
has ruled that double
Tax should be paid on
the Inspection Lodge
at Haspan - as act-
ions being accomoda-
tion for two persons
under the same roof.

I was not aware that
Inspection Lodges could
be taxed; and Rs 12
seems rather a heavy
Tax. for a building
with only four rooms.
which are probably
unoccupied as often
as not.

In order of the Chief Commissioner introducing the Municipal Acts Hasp an cannot it appear from the Memorandum that he is desirous to deal with the matter

16/04/16 BZ.

Transmitted to General Secretary for disposal

By order

[illegible] Hon. Secy. P. W.D.

16/4/16

Transfer to General Secretary for disposal in regard to the question of the liability of the Bungalow to Land Tax under the Rules published under the Notification of the Finance

-2911 -8.

Accounts a

1876

From The Examiner of Pub. Wks. Accounts of Mysore

To the Chief Engineer of Mysore

Dated 14th August 1876

Despatched 15th August 1876

Received

Enclosures No.

Subject

Executive Engineer's, Hupankadar Division No. 741 of 12th June 1876 with accompaniments to Superintending Engineer's Roads and Buildings' estimate for Municipal Fund on Double Cousella's Lodge at Hassan.

With reference to the above, I am directed to state that the Building estimate is returned herewith attached

x Herewith returned

constructed for 2 Separate Families
designated as a "Double Cottage Lodge"
According to the latest return of Buildings
the place is occupied by Super Caldwell
Morton, paying a rent of Rupees 7/- and 6/
respectively.

The orders of the Chief Commissioner introducing
the Municipal Rules in the Town of Hassan
are not yet forthcoming, and in their absence
this Office is unable to deal with the case
more fully.

A G Beeby
Capt RE
Transport Director
Mysore & Coorg

xd
5 Aug

141

meers Officers

Hassan

12

From

The Executive Engineer

Hassan Kadur Division

To

The Supg Engineer

Roads & Buildings Branch

Dated 12th June 1896

Enclosures Nil

Subject

Has the honour to bring to notice that the Cantonment of Hassan on his wrgee No. 295 dated 17th Ultimo, addressed to the Asstt Engineer Hassan Range, has requested the payment of Rs 12, being balance of Municipal tax for the last two years on account of the Hassan Overseers Lodge and stated that the Deputy Commr has ruled that double tax should be levied for the Lodge on the score of its having two separate gates

2 With reference to this point the undersigned observes that the Overseers Lodge is but one building and he fails to see why the fact of it having two gates should double the tax on the

the buildings 2

The Executive Engineer Ashtagram Dn
has expressly intimated that double payments
on account of tax for the lodges are inadmissible
4 Under these Circumstances the Asstt
Engineer has referred the question of levying
a double tax on single buildings for the Deputy
Commissioners consideration and whose reply
thereto is herewith forwarded in original
(to be obligingly returned) and informs that
the undersigned Considers the tax 12 Rs per
annum very heavy indeed.

Two small lodges built under one roof
should as they belong to the same Department
be Considered one building.

Radcliffe C E
Executive Engineer
Hassan Kadur Dn

Hypoth Rec'd Rec'd 12 Jun
No. 141 8/6/76 15-6-76

From The Asst. Engr
Hassan H Dn
To The Supg. Engineer
Roads & Buildings B
Dated 12th June 176
Enclosures Nil
Subject
Respecting the
Municipal tax demanded for a single building
(Hassan Overseers Lodge)

Chang Kng:

Question of double municipal tax for a double Hindu Lodge.

The question requires a ruling of the Local Administration.

The building consists of 4 rooms, separated into two quarters by a party wall.

Asst. Engr.
15—6. Hassan

Supg.

C0202

15

Hassan District,
Dy: Commissioner's Office,
Camp Bindanahalli 7th June 1876.

To,

The Assistant Engineer,
Hassan Range.

Sir,

With reference to your letter No. 128 dated 26th ultimo, I have the honor to state that the Overseers Lodge alluded to by you, as it would appear, known as the double Overseers lodge, and that it is built so as to accommodate two families under the Mohatarfa rules in force, a house having two front doors, intended for the use of two families, must pay double tax If there is one family living in such a building, and the whole house is in its occupancy, the case would be different but if two separate families occupy different portions of it, which makes it in fact two different buildings, under the same roof, or if one portion alone is occupied, and the other unoccupied for the use of another family such are liable to double tax

Under these circumstances, I shall feel obliged by your ordering the arrears of municipal tax to be realized

I have the honor to be,
Sir,
Your most obedient Servant

Dy. Commissioner,
Hassan District.

16

Feb 3

No. 12 Feb 3
1846

To
The Dy Commissioner
Hassan

Sir,

Inclosed I have the honor to forward a Requisition from the Undersigned for the Sum of Rs. 202 for the purpose of defraying the Charges of Students under the Rural Schools Act for the Month of June

Dated this 3rd June 1846

Signed

Pencil Rs 202

Charges, Tuition for Students Overseers College at Hassan for 2 months Allowance at 5 Rupees per Mensem for 20 Students 200
2 Rupees Stamp on Receipt for Monthly Charges 2
Total Rupees 202

Proceedings of the Chief Commissio | *f Mysore, General Department,*
9th Septemb | *76.*

READ—

Department Public Works Secretary's Memo, date | th August 1876, transferring for disposal correspon-
dence connected with the levy of municipal taxl | double rates on the Overseer's Lodge at Hassan.

No. 5645—GENL. 972, DATED BA | GALORE, 9TH SEPTEMBER 1876.

ORDER THEREON.—The Chief Commissi | r observes that the Deputy Commissioner
Hassan has apparently applied the *Mohatarf* | Rules in levying the tax on the Overseer's
Lodge. In Bangalore, the municipal house- | x. is computed on the valuation of the
building, and the Chief Commissioner consider | that a similar rule should be observed
as regards all buildings occupied by Europea | and which are amenable to the municipal
house-tax.

T. CLARKE,
Offg. Secretary.

To—The Secretary, Department Public Works.
" Commissioner, Ashtagram Division.
" Commissioners of Nundydroog and Nagar Divi
" Dy. Commissioners of Districts.